Mail Stop 6010

June 21, 2006

Mr. Paul Tufano Chief Financial Officer Solectron Corporation 847 Gibraltar Drive Milpitas, CA 95035

Re: Solectron Corporation

Form 10-K for the Fiscal Year Ended August 26, 2005 Form 10-Q for the Quarter Ended November 25, 2005 and February 24, 2006

File No. 001-11098

Dear Mr. Tufano:

We have completed our review of your Form 10-K and related materials and do not, at this time, have any further comments.

Sincerely,

Martin F. James Senior Assistant Chief Accountant